

HOUSE BILL No. 1182

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-2.

Synopsis: Sales tax exemption for agricultural equipment. Provides a sales tax exemption for agricultural machinery or equipment used to move animal feed stock for an animal. Applies the exemption beginning January 1, 2004.

Effective: January 1, 2004 (retroactive); April 1, 2008.

Friend, Stutzman, Pflum, Grubb

January 10, 2008, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

HOUSE BILL No. 1182

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-2.5-5-2 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2004 (RETROACTIVE)]:
3 Sec. 2. (a) Transactions involving agricultural machinery, tools, and
4 equipment are exempt from the state gross retail tax if the person
5 acquiring that property acquires it for ~~his~~ **the person's** direct use in the
6 direct production, extraction, harvesting, or processing of agricultural
7 commodities.
8 (b) Transactions involving agricultural machinery or equipment are
9 exempt from the state gross retail tax if:
10 (1) the person acquiring the property acquires it for use in
11 conjunction with the production of food and food ingredients or
12 commodities for sale;
13 (2) the person acquiring the property is occupationally engaged in
14 the production of food or commodities ~~which he~~ **that the person**
15 sells for human or animal consumption or uses for further food
16 and food ingredients or commodity production; and
17 (3) the machinery or equipment is designed for use in **any**



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1 **combination of:**

2 (A) gathering, moving, or spreading animal waste; **or**

3 **(B) moving feed stock for an animal.**

4 SECTION 2. [EFFECTIVE APRIL 1, 2008] (a) **Notwithstanding**
5 **the time limits imposed by IC 6-8.1-9-1, a person who, before April**
6 **1, 2008, paid sales tax on agricultural machinery or equipment**
7 **used to move animal feed stock to an animal is entitled to a refund**
8 **under IC 6-8.1-9 of the amount of sales tax paid.**

9 (b) **A person described in subsection (a) who seeks a refund of**
10 **sales tax paid before April 1, 2008, on agricultural machinery or**
11 **equipment used to move animal feed stock must file a claim for**
12 **refund under IC 6-8.1-9 before December 31, 2008.**

13 (c) **This SECTION expires January 1, 2009.**

14 SECTION 3. **An emergency is declared for this act.**

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